

## ABSTRACT OF THE DISCLOSURE

A transmitting/receiving device and a transmitting/receiving method for transmitting and receiving an acoustic signal through infrared radiation or the like are obtained wherein noise and interruption of the sound due to overmodulation of a transmitting device in compressing/expanding and transmitting the acoustic signal are not generated. In a transmitting/receiving device or a transmitting/receiving method having a receiving device for receiving a signal wireless-transmitted from a transmitting device, demodulating the signal to obtain an analog signal, and outputting the signal, wherein an analog acoustic signal input into the transmitting device is digitized, subjected to signal processing, analog-converted, and output. In the signal processing, the input digital signal is delayed and a level of the delay output signal is compressed or expanded according to a level of the input signal.